

## 2022-23 Fiscal Year Post Audit Budget Adjustments

## Attachment A

		<u>Gross Expenditure</u>	<u>Revenue and Reimbursement</u>	<u>Net Cost</u>
<b>GASB 87 Implementation</b>				
Transfer appropriations between various expenditure and revenue accounts for the lease accounting standard, GASB 87. Net cost/(revenue) - (\$196,224.86)				
<i>Accounts impacted:</i>				
Revenue - 44003 Other Interest Earnings				
Revenue - 44115 Rent - Other				
Revenue - 44116 Lease Revenue Adjustments				
Revenue - 46040 Miscellaneous Revenue				
Revenue - 47114 OFS - Lease Inception				
Expense - 51423 Lease Payment Adjustments				
Expense - 53101 Principal Payments - LT Debt				
Expense - 53103 Interest on LT Debt				
Expense - 53401 Amortization Expense				
Expense - 53403 Loss - Disposed Capital Asset				
Expense - 54701 Intangible Assets - Amortizbl				
<b>General Fund (10005)</b>				
	21020300	3,246,633	3,356,358	(109,725)
	29010101	6,011	(21,418)	27,429
	39010100	194,484	194,484	-
	<b>Total General Fund</b>	<b>3,447,128</b>	<b>3,529,424</b>	<b>(82,296)</b>
<b>Community Investment Fund (11015)</b>				
	19010100	255,902	255,902	-
	19010300	99,518	99,518	-
	<b>Total Community Investment Fund</b>	<b>355,420</b>	<b>355,420</b>	<b>-</b>
<b>Tidelands Leases Fund (11101-21040500)</b>				
	-	-	1,593	(1,593)
<b>Restricted Donations (11111-29010700)</b>				
	-	-	44,336	(44,336)
<b>Human Services Department (11505)</b>				
	24030104	682,640	682,640	-
	24030111	567,606	567,606	-
	24030150	130,918	130,918	-
	24030151	860,321	860,321	-
	24030152	467,566	467,566	-
	24030153	37,405	37,405	-
	24030154	168,324	168,324	-
	24030155	74,811	74,811	-
	24030156	112,216	112,216	-
	<b>Total Human Services Department</b>	<b>3,101,808</b>	<b>3,101,808</b>	<b>-</b>
<b>Department of Health Services (11605-22030109)</b>				
	322,410	322,410	-	-
<b>IHSS Public Authority (13395-37010100)</b>				
	18,703	18,703	-	-
<b>IWD - Administration (41121-34050100)</b>				
	-	4,316	(4,316)	-
<b>Airport Enterprise (41301-34030101)</b>				
	-	68,656	(68,656)	-
<b>CDC General Administration Fund (46015-14010100)</b>				
	(393)	-	(393)	-
<b>Human Resource Mgmt System (51405-11020100)</b>				
	2,682	-	2,682	-
<b>Enterprise Financial System (51410-11020200)</b>				
	2,682	-	2,682	-
	-	-	-	-
<b>GASB 87 subtotal</b>				
	<b>7,250,439</b>	<b>7,446,664</b>	<b>(196,225)</b>	

**GASB 96 Implementation**

Transfer appropriations between various expenditure accounts for implementing the new Subscription-Based Information Technology Arrangements accounting standard, GASB 96.

Net cost/(revenue) - \$52,438.52

*Accounts impacted:*

Revenue - 47115 OFS - SBITA Inception

Expense - 51801 Other Services

Expense - 52143 Computer Software/Licensing

Expense - 52147 SBITA Payment Adjustments

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	<u>Gross Expenditure</u>	<u>Revenue and Reimbursement</u>	<u>Net Cost</u>
<i>Expense - 53101 Principal Payments - LT Debt</i>			
<i>Expense - 53103 Interest on LT Debt</i>			
<i>Expense - 53401 Amortization Expense</i>			
<i>Expense - 54507 Work in Progress - Intang</i>			
<i>Expense - 54701 Intangible Assets - Amortizbl</i>			
<b>Water Transmission System (44205-33040100)</b>	(1,792)	-	(1,792)
<b>Human Resource Mgmt System (51405-11020100)</b>	(47,355)	-	(47,355)
<b>Enterprise Financial System (51410-11020200)</b>	(3,092)	-	(3,092)
<b>Facilities Fund (54010-33050200)</b>	(199)	-	(199)
<b>GASB 96 subtotal</b>	<u>(52,439)</u>	<u>-</u>	<u>(52,439)</u>
<b>Human Services (11312-24020200)</b>			
Increase appropriation for pension expense (account 50668) per year-end GASB 68 entries			-
<b>Human Resource Mgmt System ISF (51405-1020100)</b>			
Increase appropriation for pension expense (account 50668) per year-end GASB 68 entries	46,250		46,250
<b>Enterprise Financial System ISF (51410-1020200)</b>			
Increase appropriation for pension expense (account 50668) per year-end GASB 68 entries	4,000		4,000
<b>CDC Housing Fund (46020-14310100)</b>			
Increase pension expenditure appropriation (account 50668) for GASB 68	82,939		82,939
Decrease special department expense expenditure appropriation (account 52162) for GASB 68.	(70,040)		(70,040)
Decrease extra/temp help expenditure appropriation (account 51214) for GASB 68. Net cost zero.	(12,899)		(12,899)
<b>CDC Housing Choice Voucher Program Fund (46210-14020300)</b>			
Increase pension expenditure appropriation (account 50668) for GASB 68	101,818		101,818
Decrease personnel costs expenditure appropriation (account 52172) for GASB 68. Net cost zero.	(101,818)		(101,818)
<b>Open Space District (13635-31010600)</b>			
Increase appropriation for maintenance expenditure (account 51075) per year-end financial statements audit adjustments	61,000		61,000
<b>Airport CFC Fund (41304-34030400)</b>			
Increase other professional services expenditure appropriation (account 51249) per year-end financial statements audit adjustments	206,905		206,905
<b>SCWA Common Facilities Fund (44260-33043200)</b>			
Increase appropriation for capital assets impairment (account 53403) per year-end financial statements audit adjustments	25,113		25,113
<b>SCWA Airport Larkfield Wikiup Sanitation Zone Expansion Fund (44710-33100200)</b>			
Increase appropriation for capital assets impairment (account 53403) per year-end financial statements audit adjustments	1,600		1,600
<b>SCWA Power Resources Fund (54015-33050300)</b>			
Increase appropriation for electric utilities expenditure (account 52193) per year-end financial statements audit adjustments	127,041		127,041
<b>Total:</b>	<u>\$ 7,669,910</u>	<u>\$ 7,446,665</u>	<u>\$ 223,245</u>